

# Graduate School of Business and Commerce

## Admissions Policy

The Graduate School of Business and Commerce trains experts who can use their specialized and practical knowledge to solve complicated 21st century business problems. We also foster the growth of researchers who can pursue creative inquiries through sophisticated methods. Both a Professional Research Course and Academic Research Course are offered. For the Professional Research Course, we accept applicants with a strong desire to develop the problem-solving skills, flexible thinking, and practical sensibilities they need to solve complex problems in the business world. For the Academic Research Course, we accept applicants with a strong desire to develop a scientific understanding of commerce and accounting. Our Graduate School is open to candidates from all over the world. Special entrance examinations are available for overseas applicants.

### Master's Degree Program

Major	Course	Enrollment Capacity
Business and Commerce Major	Academic Research Course	5
	Professional Research Course	30

\*The Graduate School of Business and Commerce has not established separate enrollment capacity for each type of entrance examination.

#### ■ Academic Research Course

The Academic Research Course aims to provide students with the advanced skills essential to the conduct of effective independent research in their respective areas of specialization, and to foster a high level of scholarship that will form a sound basis from which to conceive and pursue further research projects.

This Course consists mainly of seminars and thesis guidance, and it is intended for those that desire to go on to a Ph.D. Degree Program upon completion of a Master's Degree Program.

#### ■ Professional Research Course

The Professional Research Course aims to equip students preparing for careers in business and industry with the expertise and insight necessary for them to cope with business affairs in an increasingly complex, advanced economic environment. Offered in this program are courses by full-time professors in the Faculty of Commerce and those by part-time lectures that are highly qualified authorities in their respective fields. Also offered are seminars in such areas as Distribution and Marketing, Finance, International Business, Management and Accounting.

#### ■ Reference Literatures

On entering the Graduate School of Business and Commerce, examples of basic literatures whose contents should be minimally understood before enrolment can be seen in the following website of the Graduate School. Please refer them for entrance preparation.

[http://www.kansai-u.ac.jp/Gr\\_sch/admission/graduate/com.html](http://www.kansai-u.ac.jp/Gr_sch/admission/graduate/com.html)

### Ph.D. Degree Program

Major	Course	Enrollment Capacity
Business and Commerce Major	—	5

\*The Graduate School of Business and Commerce has not established separate enrollment capacity for each type of entrance examination.

**Note: Graduate School of Business and Commerce  
are conducted in Japanese.**

## M. Entrance examination for international students (Master's Degree Program) (for October and February applications)

### 1. Qualification

Applicants shall satisfy one of the following (1)~(5) conditions:

(including applicants who are expected to satisfy one of the following (1)~(4) conditions before enrolling at the Graduate School)

- (1) Applicants who have completed a regular 16-year program of school education outside Japan\*<sup>1</sup>.
- (2) Applicants who have graduated from Japanese universities as international students.
- (3) Persons who have completed a 3-year program or a program of more than 3 years and have been awarded a degree by an overseas university or school\*<sup>2</sup> which is recognized as being equivalent to a bachelor's degree.  
(the 2016 ordinance of the Ministry of Education, Culture, Sports, Science and Technology, No. 19)
- (4) Applicants who have completed Specialized Course at Japanese special training schools after the designated date by the minister of MEXT<sup>†</sup> as international students. The training schools must satisfy the conditions designated by MEXT including that the length of term required for graduation be at least four years.  
† MEXT; Japanese Ministry of Education, Culture, Sports, Science and Technology
- (5) Applicants who are recognized as having scholastic abilities equivalent or superior to the graduates of university through Qualification Screening for Entrance Examination of the Graduate School. (This requirement shall not apply to the foreigners who are recognized as having received Japanese regular school education program.)

Note;

- \*1 Those enrolled in the following schools are considered to be the same as application qualification (1), as long as the period is less than four years in total.
  - Elementary school, junior high school, high school etc. based on Japanese school education law
  - Foreign school in Japan
  - Overseas educational facilities accredited or designated by the Minister of Education, Culture, Sports, Science and Technology
- \*2 The university or the school shall be evaluated by an organization approved by a relevant official institution in the country for their education and research activities or recognized as so by the Minister of Education, Culture, Sports, Science and Technology.

#### [IMPORTANT] Notes regarding Qualification Screening for Entrance Examination

1. Subjects: Applicants under condition (5)
2. Application procedures and deadline: Refer to 'II To be recognized before application' (in the separate file "Common Items of all Graduate Schools" p.3).
  - Note 1. Graduates (or those expected to graduate) from less than 16-year program of school education can also apply. In this case, please inquire to the Graduate School Admissions Division by the submission deadline of the documents required for the screening as soon as possible.
  - Note 2. Applicants who have received (or are expected to receive) the degrees in their home countries equivalent to those of Japanese universities can also apply. In this case, please inquire to the Graduate School Admissions Division as soon as possible.

## 2. Application documents

After you have paid the application fee of ¥35,000, submit the documents listed below.

Review “Cautionary note concerning” published in the separate file “Common Items of all Graduate Schools” on page 10-11, and carefully check your application documents for errors before submitting them.

Please clearly note the document number at the bottom right of each application document based on ‘the application document list (Check List)’. Please submit Check List as well as the application documents.

Document to be submitted (document number)	Remarks
Application form (for submission) (1)	Print out and submit after finalizing your online application.
Statement of reason for applying (in Japanese) (2)	Use the form designated by the University.
Original transcript from all universities and / or other institutions previously attended, or a notarized document certifying courses and grades (3)	If you have transferred from another university to your current university, submit transcripts from all previous universities and other institutions as well. Submit original transcripts or transcripts that have been notarized by an embassy or other public institutions.
Original certificate of (expected) graduation from previously attended universities and / or other institutions, or a notarized document certifying (expected) graduation (4)	This document does not need to be submitted if your transcript indicates or certifies that you have graduated, or that you expect to graduate. Submit an original certificate of (expected) graduation, or a certificate of (expected) graduation that has been notarized by an embassy or other public institutions. You must submit an official certificate of (expected) graduation.
Research plan (in Japanese) (5)	Draft an overview of your proposed research plan of about 1,000 words in length on a computer using A4-size paper (horizontal text with 40 words per row and 40 rows per page). Submit one original and three copies.
If you satisfy the conditions for exemption from the foreign language written examination: Submit an original document and 1 copy of document certifying that fact (10). *If applicable	- Submit only if you are an applicant to the Academic Research Course and satisfy the conditions for exemption from the foreign language written examination (refer to Note 3 in “5. Written examination subjects and allocation of points” below). - The original will be returned on the day of the examination. - Only write the document number for the copy of the document.
If you satisfy the conditions for exemption from the specialized subject written examination: Submit an original document and 1 copy of document certifying that fact (11). *If applicable	- Submit only if you are an applicant to the Professional Research Course and satisfy the conditions for exemption from the specialized subject written examination (refer to Note 4 in “5. Written examination subjects and allocation of points” below). - The original will be returned on the day of the examination. - Only write the document number for the copy of the document.
Copy of resident card or passport (12)	For a resident card, submit a copy showing both sides. For a passport, submit a copy of pages showing your name, date of birth, photograph, expiration date, residence status, and the most recent period of stay.

Two photographs	Affix a photograph taken within the last three months to the application form (for submission) and to the statement of reason for applying. (The photograph affixed to your application form will be used on the student ID issued after enrollment, should you be admitted.)
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Submit your transcript or certificate of (expected) graduation on which both of the entrance and (expected) graduation dates are listed.

### 3. Screening method

The Graduate School will determine whether or not to admit applicants based on a comprehensive evaluation of document screening, written examination, and oral examination.

### 4. Examination Components

Written Examination		Oral Examination (Note 2)
Specialized subject	Foreign Language [Academic Research Course only] Taxation Systems [Only for those in the Professional Research Course who are interested] (Note 1)	
10:00 am to 11:30 am (90 minutes)	1:00 pm to 2:30 pm (90 minutes)	Held after the written examination

Note 1. If you have selected Tax Law as your major subject, and wish to be exempt from the tax law subject of the certified tax accountant exam, you must take the Taxation Systems examination in addition to the Specialized subject. You cannot take this examination if you do not select Tax Law as your major subject.

Note 2. More information about the oral examination will be provided on the day of the written examination.

### 5. Written examination subjects and allocation of points

Course	Specialized Subject	Points	Foreign Language or Taxation Systems	Points	Oral Examination points
Academic Research Course	Select one of the following five subjects (Note 1) [Commercial Science, Business Administration, Economics, Accounting, Statistics]	100	English (Notes 2 and 3)	100	100
Professional Research Course	Select one of the following five subjects (Note 4) [Commercial Science, Business Administration, Economics, Accounting, Statistics]	100	Taxation Systems [As requested] (Note 5)	100	100

Note 1. In cases of the Academic Research Course, examination subjects may be appointed according to your applying major, so please check [List of Major Subjects and Academic Advisors] (page.6) before apply.

Note 2. You will be allowed to refer to a dictionary provided by the university during the foreign language examination.

Note 3. If you request the Academic Research Course and satisfy any of the following conditions, you are exempt from the foreign language (English) examination.

- (1) Score of Class B or higher in the United Nations Associations Test of English.
- (2) Score of Grade 1 in the Practical English Proficiency Test.
- (3) Score of Grade Pre-1 or higher in the Cambridge English Examination.
- (4) Score of 80 or better on a TOEFL iBT® test, taken within the last two years.  
[ 550 points or better on a TOEFL® PBT test ]
- (5) Score of 750 or better on a TOEIC® L&R test (excluding IP tests) taken within the last two years.
- (6) Score of 6.0 points or higher in IELTS.

Note 4. If you satisfy any of the following conditions in the both courses, you are exempt from the Specialized subject examination “Statistics”.

- (1) Score of Grade 2 or higher in the statistics examination (including CBT) administered by the Japanese Association for Promoting Quality Assurance in Statistics
- (2) Score of Grade 2 or higher in the quality control examination held by the Japanese Standards Association

Note 5. If you have selected “Tax Law” or “Tax Systems” as your major subject, and wish to be exempt from the tax law subject of the certified tax accountant exam, you must take the Taxation Systems examination in addition to the Specialized subject. You cannot take this examination if you do not select “Tax Law” or “Tax Systems” as your major subject (Including applications who are exempt from the Specialized subject examination).

Note: Please select major subject and academic advisor on applying.

If you will select an academic advisor marked ※, please contact the Kansai University Graduate School Admissions Division in advance, because there is a semester that not in charge of Seminar as researchers etc.

The subject and academic advisors may be changed. Please check our website before application.

<[http://www.kansai-u.ac.jp/Gr\\_sch/](http://www.kansai-u.ac.jp/Gr_sch/)>

## Graduate School of Business and Commerce; List of Major Subjects and Academic Advisors (2020) (Master's Degree Program)

### [Business and Commerce Major, Academic Research Course]

The course is for those who would like to enter the Ph.D. Degree Program after Master's Degree Program, and it aims to foster the researchers with high quality learning.

Major Subjects and Academic Advisors				Designated Subject
Retailing and Macromarketing I · II	Professor	Doctor of Commerce, Osaka City University	FUJIOKA, Rika	Commercial Science
Problems of Market Economy I · II	Professor		SUGIMOTO, Takashi	—
Logistics I · II	Professor	Doctor of Commerce, Meijo University	AMENO, Hiroko	—
Marketing Communication I · II	Professor	Doctor of Commerce, Kobe University	※ KISHIYA, Kazuhiro	Commercial Science
Retail and Distribution Management I · II	Professor	Doctor of Commerce, Kobe University	※ CHOI, Sang Chul	Commercial Science
Marketing I · II	Professor	Doctor of Commerce, Keio University	* IWAMOTO, Akinori	Commercial Science
International Trade Management I · II	Professor	Doctor of Commerce, Kansai University	* YOSHIDA, Tomoyuki	Commercial Science Business Administration
International Transport Economics I · II	Professor	Doctor of Commerce & Management, Hitotsubashi University	TAKAHASHI, Nozomu	—
Business Studies for Economic Development I · II	Professor	Doctor of Economics, Kobe University	OIKAWA, Hiroshi	—
International Business Communication I · II	Professor		※ NAKAMURA, Mitsuo	Commercial Science Business Administration
Emerging Market Economies I · II	Professor	Doctor of Economics, Kyoto University	※ TOKUNAGA, Masahiro	Business Administration Economics
Business Communication I · II	Professor		* OKAMOTO, Mayumi	Commercial Science Business Administration
Monetary Economics I · II	Professor	Doctor of Economics, Kobe University	UE, Katsuya	—
International Monetary Systems I · II	Professor	Doctor of Economics, Kobe University	TAKAYA, Sadayoshi	Economics
Tax Law I · II	Professor	Doctor of Law, Kansai University	TSUJI, Mie	—
Tax Systems I · II	Professor	Doctor of Commerce, Waseda University	* ISHIDA, Kazuyuki	—
Empirical Finance Study I · II	Professor	Doctor of Economics, Osaka University	* TANAKA, Takanori	Economics
Accounting Theory I · II	Professor		SASAKURA, Atsushi	Accounting
Cost Accounting I · II	Professor		NAKAJIMA, Michiyasu	Accounting
Accounting Framework I · II	Professor		SAINO, Junko	Accounting
Accounting Information and Financial Strategy I · II	Professor	Doctor of Economics, Nagoya University	OTOMASA, Shota	—
Empirical Accounting Study I · II	Professor	Doctor of Business Administration, University of Tsukuba	OTA, Koji	Accounting
Business Analysis I · II	Professor	Doctor of Business Administration, Kwansei Gakuin University	※ KIMURA, Asako	—
Auditing I · II	Professor	Doctor of Business Administration, Kobe University	MIYAMOTO, Kyoko	Accounting
Accounting for Public Sector I · II	Professor	Doctor of International Public Policy, Osaka University	BABA, Hideaki	—
Management Information Systems I · II	Professor	Doctor of Philosophy in Business Administration, Kobe University of Commerce	YADA, Katsutoshi	Statistics
Venture Business I · II	Professor	Doctor of Business Administration, Hokkaido University	YOKOYAMA, Keiko	Business Administration
Business History I · II	Professor	Doctor of Economics, Kyoto University	NISHIMURA, Shigehiro	Business Administration
New Business Creation I · II	Professor	PhD, University of Edinburgh	NISHIOKA, Kenichi	Business Administration

1) The Academic advisors marked \* may be changed when you study at Ph. D. Degree Program.

2) Subjects and academic advisors may be changed. Please check our website.

<[http://www.kansai-u.ac.jp/Gr\\_sch/](http://www.kansai-u.ac.jp/Gr_sch/)>

3) Other subjects are also allotted.

4) Be sure to take the subjects if there is a designated subject in Major Subjects and Academic Advisors.

Note: Please select major subject and academic advisor on applying.

If you will select an academic advisor marked ※, please contact the Kansai University Graduate School Admissions Division in advance, because there is a semester that not in charge of Seminar as researchers etc.

The subject and academic advisors may be changed. Please check our website before application.

<[http://www.kansai-u.ac.jp/Gr\\_sch/](http://www.kansai-u.ac.jp/Gr_sch/)>

### **【Business and Commerce Major, Professional Research Course】**

The course aims to foster high quality profession who can be engaged in business fields.

Major Subjects and Major Advisors			
<b>Strategic Management Group</b>			
Management Information Systems I · II	Professor	Doctor of Philosophy in Business Administration, Kobe University of Commerce	YADA, Katsutoshi
Venture Business I · II	Professor	Doctor of Business Administration, Hokkaido University	YOKOYAMA, Keiko
Business History I · II	Professor	Doctor of Economics, Kyoto University	NISHIMURA, Shigehiro
New Business Creation I · II	Professor	PhD, University of Edinburgh	NISHIOKA, Kenichi
<b>Distribution and International Business Group</b>			
Retailing and Macromarketing I · II	Professor	Doctor of Commerce, Osaka City University	FUJIOKA, Rika
Problems of Market Economy I · II	Professor		SUGIMOTO, Takashi
Logistics I · II	Professor	Doctor of Commerce, Meijo University	AMENO, Hiroko
Marketing Communication I · II	Professor	Doctor of Commerce, Kobe University	※ KISHIYA, Kazuhiro
Retail and Distribution Management I · II	Professor	Doctor of Commerce, Kobe University	※ CHOI, Sang Chul
Marketing I · II	Professor	Doctor of Commerce, Keio University	IWAMOTO, Akinori
International Trade Management I · II	Professor	Doctor of Commerce, Kansai University	YOSHIDA, Tomoyuki
International Transport Economics I · II	Professor	Doctor of Commerce & Management, Hitotsubashi University	TAKAHASHI, Nozomu
Business Studies for Economic Development I · II	Professor	Doctor of Economics, Kobe University	OIKAWA, Hiroshi
International Business Communication I · II	Professor		※ NAKAMURA, Mitsuo
Emerging Market Economies I · II	Professor	Doctor of Economics, Kyoto University	※ TOKUNAGA, Masahiro
Business Communication I · II	Professor		OKAMOTO, Mayumi
<b>Finance and Accounting Group</b>			
Monetary Economics I · II	Professor	Doctor of Economics, Kobe University	UE, Katsuya
International Monetary Systems I · II	Professor	Doctor of Economics, Kobe University	TAKAYA, Sadayoshi
Tax Law I · II	Professor	Doctor of Law, Kansai University	TSUJI, Mie
Tax Systems I · II	Professor	Doctor of Commerce, Waseda University	ISHIDA, Kazuyuki
Empirical Finance Study I · II	Professor	Doctor of Economics, Osaka University	TANAKA, Takanori
Accounting Theory I · II	Professor		SASAKURA, Atsushi
Cost Accounting I · II	Professor		NAKAJIMA, Michiyasu
Accounting Framework I · II	Professor		SAINO, Junko
Accounting Information and Financial Strategy I · II	Professor	Doctor of Economics, Nagoya University	OTOMASA, Shota
Empirical Accounting Study I · II	Professor	Doctor of Business Administration, University of Tsukuba	OTA, Koji
Business Analysis I · II	Professor	Doctor of Business Administration, Kwansai Gakuin University	※ KIMURA, Asako
Auditing I · II	Professor	Doctor of Business Administration, Kobe University	MIYAMOTO, Kyoko
Accounting for Public Sector I · II	Professor	Doctor of International Public Policy, Osaka University	BABA, Hideaki

1) Subjects and academic advisors may be changed. Please check our website.

<[http://www.kansai-u.ac.jp/Gr\\_sch/](http://www.kansai-u.ac.jp/Gr_sch/)>

2) Other subjects are also allotted.

## D. Entrance examination for international students (Ph.D. Degree Program) (for October and February applications)

### 1. Qualification

Applicants shall satisfy one of the following (1)~(5) conditions:

(including applicants who are expected to satisfy one of the following (1)~(3) conditions before enrolling at the Graduate School)

- (1) Applicants who have received a master's or professional degree at the graduate schools outside Japan.
- (2) Applicants who have received a master's or professional degree from Japanese graduate schools as international students.
- (3) Applicants who have completed programs and received degrees equivalent to a master's degrees from the United Nations University\*.

\*United Nations University; established by the resolution of the General Assembly of the United Nations on December 11, 1972, as stipulated in Article 1 Paragraph 2 of the Act on Special Measures incidental to Enforcement of the Agreement between the United Nations and Japan regarding the Headquarters of the United Nations University.

- (4) Applicants designated by the minister of MEXT†. (Bulletin No. 118 of 1989)  
† MEXT; Japanese Ministry of Education, Culture, Sports, Science and Technology
- (5) Applicants who are recognized as having degrees equivalent or superior to a master's degree by our graduate school and have reached the age of 24 (before enrolling at the Graduate School). This requirement shall not apply to the foreigners who are recognized as having received Japanese regular school education program.

#### **[IMPORTANT]** Notes regarding Qualification Screening for Entrance Examination

1. Subjects: Applicants under condition (4) or (5)
2. Application procedures and deadline: Refer to 'II To be recognized before application' (in the separate file "Common Items of all Graduate Schools" p.3).



## 2. Application documents

After you have paid the application fee of ¥35,000, submit the documents listed below.

Review “Cautionary note concerning” published in the separate file “Common Items of all Graduate Schools” on page 10-11, and carefully check your application documents for errors before submitting them.

Please clearly note the document number at the bottom right of each application document based on ‘the application document list (Check List)’. Please submit Check List as well as the application documents.

Document to be submitted (document number)	Remarks
<b>Documents to be submitted by all applicants</b>	
Application form (for submission) (1)	Print out and submit after finalizing your online application.
Statement of reason for applying (in Japanese) (2)	Use the form designated by the University.
Original transcript from previously attended graduate school, or a notarized document certifying courses and grades (3)	Submit original transcripts or transcripts that have been notarized by an embassy or other public institutions.
Original certificate of (expected) graduation from previously attended graduate school, or a notarized document certifying (expected) graduation (4)	This document does not need to be submitted if your transcript indicates or certifies that you have graduated, or that you expect to graduate. Submit an original certificate of (expected) graduation, or a certificate of (expected) graduation that has been notarized by an embassy or other public institutions.
Research plan (in Japanese) (5)	About 2,000 words in length on a computer using A4-size paper (horizontal text with 40 words per row and 40 rows per page). Submit one original and three copies.
Copy of resident card or passport (12)	For a resident card, submit a copy showing both sides. For a passport, submit a copy of pages showing your name, date of birth, photograph, expiration date, residence status, and the most recent period of stay.
Two photographs	Affix a photograph taken within the last three months to the application form (for submission) and to the statement of reason for applying. (The photograph affixed to your application form will be used on the student ID issued after enrollment, should you be admitted.)
<b>Applicants who are eligible under exam qualification (1) to (3) above and have already submitted a master's thesis</b>	
Overview of master's thesis in Japanese (6)	About 2,000 characters in length on a computer using A4-size paper (horizontal text with 40 characters per row and 40 rows per page). Submit one original and three copies.
Copy of master's thesis (7)	4 copies
<b>Applicants who are eligible under exam qualification (1) to (3) above and expect to submit a master's thesis by the end of the academic year</b>	
Overview of master's thesis proposal in Japanese (7)	About 2,000 characters in length. Submit one original and three copies. One completed master's thesis or one overview of the master's thesis must be submitted in Enrollment step II. Draft on a computer using A4-size paper (horizontal text with 40 characters per row and 40 rows per page).

Document to be submitted (document number)	Remarks
Applicants who are eligible under condition (4) or (5) above and those with a professional degree (or who are expected to obtain one) and have not written a master's thesis	
Results report in Japanese (8)	Draft an overview of your research results or your research activities of about 2,000 characters in length on a computer using A4-size paper (horizontal text with 40 characters per row and 40 rows per page). Submit one original and three copies.
Research results (9)	4 reprints or copies each of academic articles, conference presentations, research reports and any other research papers

Submit your transcript or certificate of (expected) graduation on which both of the entrance and (expected) graduation dates are listed.

### 3. Screening method

The Graduate School will determine whether or not to admit applicants based on a comprehensive evaluation of document screening, written examination, and oral examination.

### 4. Examination Components

Written Examination		Oral Examination (Note 2)
Specialized Subject (Note 1)	Foreign Language	
10:00 am to 11:30 am (90 minutes)	1:00 pm to 2:30 pm (90 minutes)	Held after the written examination

Note 1. Applicants who have completed a Academic Research Course with the Graduate School of Business and Commerce (or expect to complete one) are exempt from the Specialized subject section of the written examination if the Academic Advisor is the same as the Master's Degree Program.

Note 2. More information about the oral examination will be provided on the day of the written examination.

### 5. Written examination subjects and allocation of points

Specialized Subject	Points	Foreign Language	Points	Oral Examination points
For requested Major subject	100	English (Note)	100	100

Note; You will be allowed to refer to a dictionary provided by the University during the foreign language examination.

Note: Please select major subject and academic advisor on applying.

If you will select an academic advisor marked ※, please contact the Kansai University Graduate School Admissions Division in advance, because there is a semester that not in charge of Seminar as researchers etc.

The subject and academic advisors may be changed. Please check our website before application.

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## Graduate School of Business and Commerce; List of Major Subjects and Academic Advisors (2020) (Ph.D. Degree Program)

### [Business and Commerce Major]

Major Subjects and Academic Advisors			
Retailing and Macromarketing	Professor	Doctor of Commerce, Osaka City University	FUJIOKA, Rika
Problems of Market Economy	Professor		SUGIMOTO, Takashi
Logistics	Professor	Doctor of Commerce, Meijo University	AMENO, Hiroko
Marketing Communication	Professor	Doctor of Commerce, Kobe University	※ KISHIYA, Kazuhiro
Retail and Distribution Management	Professor	Doctor of Commerce, Kobe University	※ CHOI, Sang Chul
International Transport Economics	Professor	Doctor of Commerce & Management, Hitotsubashi University	TAKAHASHI, Nozomu
Business Studies for Economic Development	Professor	Doctor of Economics, Kobe University	OIKAWA, Hiroshi
Monetary Economics	Professor	Doctor of Economics, Kobe University	UE, Katsuya
International Monetary Systems	Professor	Doctor of Economics, Kobe University	TAKAYA, Sadayoshi
Tax Law	Professor	Doctor of Law, Kansai University	TSUJI, Mie
Accounting Theory	Professor		SASAKURA, Atsushi
Cost Accounting	Professor		NAKAJIMA, Michiyasu
Accounting Framework	Professor		SAINO, Junko
Accounting Information and Financial Strategy	Professor	Doctor of Economics, Nagoya University	OTOMASA, Shota
Empirical Accounting Study	Professor	Doctor of Business Administration, University of Tsukuba	OTA, Koji
Assurance Engagements	Professor		MATSUMOTO, Yoshinao
Business Analysis	Professor	Doctor of Business Administration, Kwansai Gakuin University	※ KIMURA, Asako
Auditing	Professor	Doctor of Business Administration, Kobe University	MIYAMOTO, Kyoko
Accounting for Public Sector	Professor	Doctor of International Public Policy, Osaka University	BABA, Hideaki
Management Information Systems	Professor	Doctor of Philosophy in Business Administration, Kobe University of Commerce	YADA, Katsutoshi
Venture Business	Professor	Doctor of Business Administration, Hokkaido University	YOKOYAMA, Keiko
Business History	Professor	Doctor of Economics, Kyoto University	NISHIMURA, Shigehiro
New Business Creation	Professor	PhD, University of Edinburgh	NISHIOKA, Kenichi

1) Subjects and academic advisors may be changed. Please check our website.

<[http://www.kansai-u.ac.jp/Gr\\_sch/](http://www.kansai-u.ac.jp/Gr_sch/)>

2) Other subjects are also allotted.